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UNITED NATIONS COMMON SYSTEM

Report of the Fifth Committee

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-eighth session the item entitled "United Nations common system" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 11th, 13th, 14th, 16th, 18th and 29th meetings, on 3, 8, 10, 12 and 16 November and 4 December 1993. Comments made in the course of the Committee's discussion of the item are reflected in the relevant summary records (A/C.5/48/SR.11, 13, 14, 16, 18 and 29).

3. For its consideration of the item, the Committee had before it the nineteenth annual report of the International Civil Service Commission. 1/

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/48/L.5

4. At the 29th meeting, on 4 December, following informal consultations, the representative of Australia introduced a draft resolution entitled "United Nations system: report of the International Civil Service Commission" (A/C.5/48/L.5), and orally revised it as follows: in the third preambular paragraph of section I, the word "resumption" was replaced with the word "re-starting".

1/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 30 and corrigendum (A/48/30 and Corr.1).

5. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.5, as orally revised, without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

United Nations common system: report of the International Civil Service Commission

The General Assembly,

Having considered the nineteenth annual report of the International Civil Service Commission 2/ and other related reports, 3/

Reaffirming its commitment to a single unified United Nations common system,

Strongly supporting the work of the International Civil Service Commission as an independent expert body towards regulation and coordination of the conditions of service of the United Nations common system,

I

STAFF PARTICIPATION IN THE WORK OF THE COMMISSION

Recalling section II, paragraph 2, of its resolution 45/241 of 21 December 1990, section I, paragraph 5, of its resolution 46/191 A of 20 December 1991 and section I.B of its resolution 47/216 of 23 December 1992,

Noting the changes introduced by the International Civil Service Commission in its working methods that resulted in the full participation of the Coordinating Committee for Independent Staff Unions and Associations of the United Nations System in the work of the Commission,

Regrets the continued suspension of participation by the Federation of International Civil Servants' Associations in the work of the International Civil Service Commission, and again urges that the Commission and the Federation work towards the re-starting of the dialogue between them;

2/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 30 and corrigendum (A/48/30 and Corr.1).

3/ Ibid., Supplement No. 9 and corrigendum (A/48/9 and Corr.1), A/48/517, A/C.5/48/4, A/C.5/48/17 and A/C.5/48/18 and Corr.1.

II

CONDITIONS OF SERVICE OF THE PROFESSIONAL AND HIGHER CATEGORIES

A. Comparator

Recalling section VI of its resolution 46/191 A and section II.C of its resolution 47/216,

Takes note of the programme of work of the International Civil Service Commission outlined in its annual report 4/ relating to specific issues regarding the application of the Noblemaire principle, and, in this regard, stresses the universal character of the United Nations;

B. Margin considerations

Recalling section II.A of its resolution 47/216, in which the General Assembly took note of the study by the International Civil Service Commission of the methodology for determining the cost-of-living differential between New York and Washington in the context of net remuneration margin calculations, and requested the Commission to submit a report on the application of the methodology to it,

1. Takes note of the decisions of the International Civil Service Commission with regard to the introduction of the new methodology;

2. Notes the net remuneration margin of 114.2 for the calendar year 1993;

3. Also notes from annex VIII to the report of the International Civil Service Commission that the United Nations/United States remuneration ratios range from 186.0 at the P-1 level to 116.5 at the D-2 level, considers that this imbalance should be addressed in the context of the overall margin considerations established by the General Assembly, and reiterates its request to the Commission, contained in section II.G of its resolution 47/216, to make proposals in this regard to it at its forty-ninth session;

C. Base/floor salary scale

Recalling section I.H, paragraph 1, of its resolution 44/198 of 21 December 1989, by which it approved the establishment of a floor net salary scale by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service, as well as section V of resolution 47/216,

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4/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 30 and corrigendum (A/48/30 and Corr.1), para. 100.

1. Approves, with effect from 1 March 1994, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex I to the present resolution;

2. Requests the Commission to review and, if necessary, recommend revised rates of staff assessment consequential upon changes in the base/floor salary scale;

D. Expatriate entitlements

Recalling paragraph 3 of section I.G of its resolution 44/198, in which it requested the International Civil Service Commission to collect the necessary information on the practices of the organizations of the United Nations common system regarding the granting of expatriate entitlements to staff members living in their home country while stationed at duty stations located in another country, in order to assess the feasibility of harmonizing practices among organizations,

1. Notes the conclusion of the International Civil Service Commission that the practices followed by the organizations of the United Nations common system were consistent with the provisions of the staff rules and regulations as adopted by the governing bodies of the organizations concerned;

2. Requests the International Civil Service Commission to study the matter further, with a view to harmonizing the practices of organizations with those of the United Nations and to make recommendations thereon to the General Assembly at its fifty-first session;

E. Language incentive

Recalling section XXIII of its resolution 2480 B of 21 December 1968, paragraph 2 of section III of its resolution 38/232 of 20 December 1983 and section I.A of its resolution 47/216,

1. Decides that organizations wishing to introduce the language incentive scheme to promote linguistic balance should do so within the parameters set out in the report of the International Civil Service Commission 5/ and, in this regard, requests all United Nations organizations to pay particular attention to the situation of staff members whose mother tongue is not an official language of the United Nations;

2. Decides also that the organizations that already have a language incentive scheme should ensure that the scheme is in line with the parameters set out in the report of the International Civil Service Commission; 5/

3. Requests the International Civil Service Commission to report on the introduction of the language incentive scheme by the organizations, to review

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5/ Ibid., para. 172.

the scheme after taking into account the views expressed in the General Assembly and to report thereon to the Assembly at its fifty-third session;

F. Relationship between hours of work and remuneration

Recalling section I.A of its resolution 47/216,

1. Concurs fully with the views expressed by the International Civil Service Commission regarding the relationship between hours of work and remuneration as set out in its annual report; 6/

2. Endorses the decision of the International Civil Service Commission to maintain the current common system practice with regard to working hours; 7/

G. Post adjustment issues

Taking note of paragraph 142 of the report of the International Civil Service Commission, 2/

Requests the International Civil Service Commission to ensure that place-to-place surveys conducted for all headquarters duty stations are fully representative of the cost-of-living of all staff working in the duty station;

III

GENERAL SERVICE SALARY SURVEY METHODOLOGY

Recalling section XIII, paragraph 4, of its resolution 45/241 and section X of its resolution 46/191 A, by which, inter alia, it requested the International Civil Service Commission to report on its review of the methodology for the conduct of salary surveys of the General Service and related categories at headquarters duty stations,

Recalling also its request to the Secretary-General in section XIII, paragraph 3, of its resolution 45/241 and section III of its resolution 47/216, by which it requested a report on procedures whereby the Secretary-General and other executive heads could take measures regarding salary scales of the General Service category at variance with recommendations of the International Civil Service Commission only after consultations with the appropriate intergovernmental bodies and the Commission,

Taking note of the report of the Secretary-General as contained in document A/C.5/48/4, in which the Secretary-General proposes that consultation with the Advisory Committee on Administrative and Budgetary Questions could be conducted

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6/ Ibid., paras. 180-186.

7/ Ibid., para. 187.

prior to making a decision on the establishment of General Service salaries following a survey carried out by the International Civil Service Commission,

1. Takes note of the decisions of the International Civil Service Commission in respect of its review of the general methodology for surveys of best prevailing conditions of employment at non-headquarters duty stations; 8/

2. Urges organizations to implement the recommendations of the International Civil Service Commission with regard to salary scales for staff in the General Service and related categories, and requests that, in cases where decisions at variance with the recommendations of the International Civil Service Commission are envisaged, the matter be referred to the governing body of the organization(s) concerned;

IV

STAFF ASSESSMENT AND TAX EQUALIZATION FUND

Recalling section XXVI, paragraph 4, of its resolution 47/219, concerning the first performance report on the programme budget for the biennium 1992-1993, by which it urged the International Civil Service Commission to review the rates of staff assessment during 1993,

Recalling also its decision 47/459 of 23 December 1992, by which it requested the Secretary-General to review all aspects of the question of staff assessment as they affected the budgets of the United Nations organizations and programmes, taking into account the views of the International Civil Service Commission and the experience of other organizations of the common system, and to present proposals to the General Assembly at its forty-eighth session, through the Commission,

1. Adopts, with effect from 1 March 1994, the revised staff assessment scale and consequential amendments to the staff regulations of the United Nations, as contained in annex II to the present resolution, for use in conjunction with gross base salaries for staff in the Professional and higher categories;

2. Regrets that it has not received the review of all aspects of the question of staff assessment as requested in its decision 47/459, and requests the Secretary-General to provide the report no later than at its forty-ninth session;

V

PERSONNEL POLICY CONSIDERATIONS

Recalling its request in section XII, paragraph 1, of its resolution 45/241 and section VIII of its resolution 46/191 A that, as a matter of priority, the

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8/ Ibid., paras. 188-197.

International Civil Service Commission resume active consideration of the substantive areas covered under articles 13 and 14 of its statute,

Recalling also section VII of its resolution 47/216, by which it urged the International Civil Service Commission to give attention in its work programme to measures designed to promote sound personnel management in the international public service,

1. Notes with appreciation the action taken by the International Civil Service Commission under articles 13 and 14 of its statute with regard to job classification and human resource management, training in the context of human resource development and the status of women in the United Nations common system;

2. Urges the International Civil Service Commission, in this context, to devote further attention to personnel management issues;

3. Takes note of the report of the International Civil Service Commission on the implementation of the decisions and recommendations under article 17 of its statute, 9/ and welcomes the action taken by the World Health Assembly and the Governing Body of the International Labour Organization regarding the extra steps beyond the common system salary scales;

VI

DECISIONS OF ADMINISTRATIVE TRIBUNALS

Recalling its resolution 3357 (XXIX) of 18 December 1974, by which it established the International Civil Service International Civil Service Commission for the regulation and coordination of the conditions of service of the United Nations common system,

Noting that judgements regarding the conditions of service of staff, including, inter alia, salary scales for the General Service and related categories and post adjustment for the Professional and higher categories by either the United Nations Administrative Tribunal or the Administrative Tribunal of the International Labour Organization may have a consequential impact for the United Nations Joint Staff Pension Fund,

Noting also that, while under article 20 of the rules of procedure of the United Nations Administrative Tribunal and under article 17 (1) of the Rules of Court of the Administrative Tribunal of the International Labour Organization the Chairman of the Pension Board may, on giving previous notice to the President of the Tribunal concerned, intervene in a case if it is considered that the judgement to be given by the Tribunal could affect the administration of the United Nations Joint Staff Pension Fund, there are no established mechanisms to ensure that the Pension Fund receives timely notice of such cases and, furthermore, such opportunity is not provided to the International Civil Service Commission by either Tribunal,

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9/ Ibid., chap. VIII.

1. Notes the administrative and financial implications for the organizations of the common system of judgements Nos. 1265 and 1266 of the Administrative Tribunal of the International Labour Organization regarding the salary scale resulting from the General Service salary survey for Geneva conducted by the International Civil Service Commission in 1990;

2. Regrets in this regard that the International Civil Service Commission and the common system organizations, other than the respondent, did not have an opportunity to have their views presented to the Administrative Tribunal of the International Labour Organization;

3. Requests the Secretary-General to consult fully with the International Civil Service Commission regarding the methodologies, procedures and rationale used in arriving at its decisions or recommendations that are the subject of appeals before the United Nations Administrative Tribunal and to ensure that the views of the Commission are fully reflected in his submissions to the Tribunal;

4. Also requests the Secretary-General to consult with the United Nations Joint Staff Pension Board in the event that the outcome of the appeals mentioned in paragraph 3 above have an impact on the United Nations Joint Staff Pension Fund;

5. Requests the executive heads of the other organizations of the common system to consult with the International Civil Service Commission and the United Nations Joint Staff Pension Board as set out in paragraphs 3 and 4 above, respectively, in similar cases before the United Nations Administrative Tribunal or the Administrative Tribunal of the International Labour Organization where they are the respondents;

6. Urges the governing bodies of the organizations of the common system to ensure that the executive heads of their organizations consult the International Civil Service Commission and the United Nations Joint Staff Pension Board on all such cases before either Tribunal;

7. Requests the Secretary-General, in consultation with the executive heads of the organizations of the United Nations common system, to examine the feasibility of:

(a) Amending the statute of the International Civil Service Commission and/or the relationship agreements between the United Nations and the other organizations of the common system with a view to ensuring a coordinated response in all appeals involving the conditions of service of staff of the common system;

(b) Introducing arrangements similar to those under article 20 of the rules of procedure of the United Nations Administrative Tribunal and article 17 (1) of the Rules of Court of the Administrative Tribunal of the International Labour Organization, with established mechanisms for providing timely notice of such cases to the International Civil Service Commission, to

enable the Commission to intervene in appeals before those Tribunals involving decisions or recommendations of the Commission or any other common system issues;

and to report thereon to the General Assembly at its forty-ninth session.

ANNEX I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment a/

(United States dollars)

(Effective 1 March 1994)

Level		Steps														
		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	Gross	118,759														
	Net D	90,843														
	Net S	80,922														
ASG	Gross	125,677														
	Net D	83,586														
	Net S	74,721														
D-2	Gross	102,177	104,501	106,825	109,147	111,496	113,861									
	Net D	69,113	70,660	71,888	73,155	74,503	75,851									
	Net S	63,418	64,568	65,718	66,868	67,999	69,128									
D-1	Gross	89,918	91,906	93,896	95,882	97,872	99,862	101,852	103,842	105,830						
	Net D	62,881	63,156	64,310	65,462	66,616	67,770	68,924	70,078	71,231						
	Net S	57,366	58,334	59,319	60,302	61,287	62,272	63,257	64,242	65,226						
P-5	Gross	78,968	80,718	82,468	84,258	86,028	87,797	89,567	91,360	93,150	94,959	96,759	98,550	100,359		
	Net D	55,530	56,574	57,618	58,662	59,707	60,750	61,796	62,839	63,882	64,926	65,970	67,014	68,058		
	Net S	51,466	52,415	53,364	54,313	55,261	56,209	57,158	58,063	58,953	59,845	60,736	61,626	62,517		
P-4	Gross	66,589	68,280	67,896	69,591	71,291	72,986	74,683	76,404	78,130	79,855	81,579	83,308	85,033	86,759	88,485
	Net D	46,981	47,920	48,938	49,955	50,976	51,992	53,010	54,028	55,047	56,064	57,082	58,102	59,119	60,138	61,156
	Net S	43,618	44,565	45,471	46,397	47,325	48,250	49,177	50,103	51,028	51,952	52,876	53,803	54,728	55,653	56,578
P-3	Gross	52,274	53,792	55,321	56,807	58,486	60,026	61,802	63,161	64,729	66,319	67,913	69,507	71,101	72,694	74,290
	Net D	39,303	40,339	41,296	42,251	43,208	44,165	45,121	46,078	47,034	47,992	48,948	49,904	50,860	51,817	52,774
	Net S	36,781	37,649	38,518	39,387	40,258	41,128	41,998	42,869	43,739	44,610	45,481	46,351	47,221	48,091	48,962
P-2	Gross	41,695	43,013	44,328	45,665	47,021	48,380	49,738	51,095	52,455	53,811	55,174	56,578			
	Net D	32,652	33,508	34,363	35,219	36,074	36,929	37,785	38,640	39,496	40,351	41,206	42,063			
	Net S	30,660	31,462	32,221	33,000	33,776	34,553	35,330	36,106	36,884	37,660	38,436	39,216			
P-1	Gross	31,393	32,604	33,812	35,023	36,287	37,551	38,818	40,082	41,346	42,611					
	Net D	25,867	26,671	27,492	28,315	29,136	29,958	30,782	31,603	32,425	33,247					
	Net S	24,418	25,181	25,942	26,704	27,453	28,203	28,956	29,704	30,453	31,203					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

a/ This scale represents the result of a consolidation of 3.6 multiplier points of post adjustment into net base salary. There will be consequential adjustments in the post adjustment indices and multipliers at all duty stations effective 1 March 1994. Thereafter, changes in post adjustment classifications will be effected on the basis of the movements of the newly consolidated post adjustment indices.

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ANNEX II

Amendment to the Staff Regulations of the United Nations

Regulation 3.3

Replace the second table in paragraph (b) (i) with the following table:

Staff assessment rates used in conjunction with gross base salaries

Total assessable payments (United States dollars)	Staff member with a dependent spouse or dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15,000 per year	9.0	12.4
Next $5,000 per year	21.0	26.9
Next $5,000 per year	25.0	30.4
Next $5,000 per year	29.0	34.7
Next $5,000 per year	32.0	37.0
Next $10,000 per year	35.0	40.7
Next $10,000 per year	37.0	42.8
Next $10,000 per year	39.0	44.5
Next $10,000 per year	40.0	45.4
Next $15,000 per year	41.0	46.4
Next $20,000 per year	42.0	50.5
Remaining assessable payments	43.0	52.6

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UNITED NATIONS PENSION SYSTEM

Report of the Fifth Committee

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-eighth session the item entitled "United Nations pension system" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered this item at its 11th, 13th, 14th, 16th, 18th and 29th meetings, on 3, 8, 10, 12 and 16 November and 4 December 1993. Comments made in the course of the Committee's discussion of the item are reflected in the relevant summary records (A/C.5/48/SR.11, 13, 14, 16, 18 and 29).

3. For the consideration of this item, the Committee had before it the following documents

(a) Report of the United Nations Joint Staff Pension Board for 1993, 1/ including a draft resolution proposed for adoption by the General Assembly;

(b) The report of the International Civil Service Commission for 1993; 2/

(c) The report of the Advisory Committee on Administrative and Budgetary Questions (A/48/517);

1/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 9 and corrigendum (A/48/9 and Corr.1).

2/ Ibid., Supplement No. 30 (A/48/30 and Corr.1), chap. III.

(d) A statement submitted by the Secretary-General on the administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for 1993 (A/C.5/48/18 and Corr.1).

4. The report of the United Nations Joint Staff Pension Board was introduced by the Second Vice-Chairman of the Board at the 11th meeting of the Fifth Committee, on 3 November (see A/C.5/48/SR.11).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/48/L.4

5. At its 29th meeting, on 4 December, following informal consultations, the representative of Australia introduced a draft resolution entitled "United Nations pension system" (A/C.5/48/L.4).

6. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.4 without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

United Nations pension system

The General Assembly,

Recalling its resolutions 45/242 of 21 December 1990, 46/191 and 46/192 of 20 December 1991 and 47/203 of 22 December 1992,

Having considered the report of the United Nations Joint Staff Pension Board for 1993 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund, 3/ chapter III of the report of the International Civil Service Commission, 4/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 5/

3/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 9 (A/48/9 and Corr.1).

4/ Ibid., Supplement No. 30 (A/48/30 and Corr.1).

5/ A/48/517.

I

PENSIONABLE REMUNERATION OF STAFF IN THE GENERAL SERVICE AND RELATED CATEGORIES

Recalling that, in section III of its resolution 45/242 of 21 December 1990, the General Assembly requested the International Civil Service Commission, in full cooperation with the United Nations Joint Staff Pension Board, to submit recommendations to the Assembly at its forty-sixth session in respect of the comprehensive review of the methodology for determining the pensionable remuneration and consequent pensions of staff in the General Service and related categories,

Also recalling section III of its resolution 46/191 of 20 December 1991, section II of its resolution 46/192 of the same date and section III of its resolution 47/203 of 22 December 1992,

Noting with satisfaction that close cooperation between the Commission and the Board has enabled the two bodies to complete the comprehensive review in 1993 and to reach agreement on the methodology for determining the levels of pensionable remuneration of staff in the General Service and related categories,

1. Approves the recommendations made by the Commission that the income replacement approach, applying 66.25 per cent of the net pensionable salary, should be used to determine the pensionable remuneration for staff in the General Service and related categories, and that the revised methodology should be implemented on the occasion of the first adjustment of the salary scale, on or after 1 April 1994, subject to the transitional measures applied on the occasion of the introduction of the 1992 staff assessment scale; 6/

2. Notes that the recommendations of the Commission in paragraph 85 of its report do not eliminate the income inversion anomaly and that further attention will need to be given to its elimination;

3. Approves the recommendation that subsequent adjustments of pensionable remuneration, until the introduction of the common staff assessment scale in 1997, should be made on the basis of a 1:1 interim adjustment procedure; 7/

4. Approves also the procedure outlined in the report of the Commission 8/ for determining the common staff assessment scale, with two separate sets of rates (single and dependent);

6/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 30 (A/46/30), vol. I, para. 88.

7/ Ibid., Forty-seventh Session, Supplement No. 30 (A/47/30, para. 99 (c) and (e).

8/ Ibid., Forty-eighth Session, Supplement No. 30 (A/48/30), para. 44.

5. Requests the Commission, in close cooperation with the Board, as part of the comprehensive review in 1996 of the methodology to determine the pensionable remuneration and consequent pensions of staff in the Professional and higher categories, to develop a common staff assessment scale for the determination of the pensionable remuneration of all categories of staff using the procedure approved in paragraph 4 above and reflecting the latest available tax rates;

6. Requests also that the Commission recommend to the General Assembly at its fifty-first session a common staff assessment scale, together with the effective date and modalities for its implementation, including appropriate transitional measures as required;

7. Decides that, following the introduction of the common staff assessment scale in 1997, the income replacement approach should be used to determine the pensionable remuneration of staff in the General Service and related categories on the occasion of comprehensive salary surveys, with subsequent adjustment of pensionable remuneration between comprehensive surveys to be made on the basis of a 1:1 interim adjustment procedure;

8. Notes that the Commission, in close cooperation with the Board, will continue to keep under review the matter of the pensionable remuneration and consequent pensions of staff in the General Service and related categories;

9. Amends, with effect from 1 April 1994, article 54 (b) of the Regulations of the United Nations Joint Staff Pension Fund 9/ as set out in annex I to the present resolution;

10. Amends also, with effect from 1 April 1994, paragraph 6 of annex I of the United Nations Staff Regulations as set out in annex II to the present resolution; and urges the other member organizations of the United Nations Joint Staff Pension Fund to take similar action to amend their Staff Regulations or Staff Rules as appropriate.

II

ACTUARIAL MATTERS

1. Takes note of the observations of the United Nations Joint Staff Pension Board in section III.C of its report 3/ on the methodology and assumptions to be used in the actuarial valuation of the United Nations Joint Staff Pension Fund as at 31 December 1993, in particular the changes in the rates of mortality for pensioners and the rates of incidence of disability as set out in paragraphs 108 and 109, respectively, of the report of the Board;

2. Takes note also of the observations of the Panel of External Auditors, of the Pension Board and the Committee of Actuaries, as well as the views of Member States, on the request made by the General Assembly in resolution 47/203 that the Board consider the form in which it presents the results of the

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9/ JSPB/G.4/Rev.14.

actuarial valuations, and of the intention of the Board to report on this matter, following discussion with the Board of Auditors, to the forty-ninth session of the Assembly;

3. Takes note further of the observations of the Board in section III.C of its report 3/ on matters related to the operation and application of the transfer agreements that had been concluded, effective 1 January 1981, between the United Nations Joint Staff Pension Fund and the former Union of Soviet Socialist Republics, the Ukrainian Soviet Socialist Republic and the Byelorussian Soviet Socialist Republic.

III

ADMINISTRATIVE EXPENSES

1. Approves expenses chargeable directly to the Fund, totalling $39,291,900 net for the biennium 1994-1995, and an increase in expenses of $365,400 net for the biennium 1992-1993, for the administration of the Fund;

2. Authorizes the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund, for the biennium 1994-1995, by an amount not exceeding $200,000.

IV

OTHER MATTERS

Takes note of the other matters dealt with in the report of the United Nations Joint Staff Pension Board.

ANNEX I

Amendment to the Regulations of the United Nations Joint Staff Pension Fund 9/

Article 54

Pensionable remuneration

(a) In the case of participants in the General Service and related categories, pensionable remuneration shall be the equivalent in dollars of the sum of:

(i) The participant's gross pensionable salary, as determined on the occasion of comprehensive salary surveys and subsequently adjusted between such salary surveys, in accordance with the methodology approved by the General Assembly and set out in appendix A to these Regulations,

[No change in subparagraphs (ii) and (iii); in paragraph (b), the reference to "the appendix hereto" would be changed to "Appendix B hereto".]

Appendix A

1. Methodology for determining the gross pensionable salary for participants in the General Service and related categories

(a) Effective 1 April 1994, and subject to (b) below, the methodology for determining the gross pensionable salary for participants in the General Service and related categories on the occasion of comprehensive salary surveys shall be as follows:

(i) 66.25 per cent of the net pensionable salary, determined in accordance with the procedure approved by the International Civil Service Commission, 10/ is calculated at each grade and step;

(ii) The amounts in (i) above are grossed up, using the applicable staff assessment rates;

(iii) The amounts in (ii) above, divided by 0.6625 and expressed in local currency, constitute the gross pensionable salary.

(b) The methodology in (a) above shall be applied on the occasion of the first adjustment owing to the application of the interim adjustment procedure for net salaries on or after 1 April 1994, should such adjustment take place before a comprehensive salary survey.

2. Adjustment of the gross pensionable salary between comprehensive salary surveys

The gross pensionable salary shall be adjusted on the same date and by the same percentages as the net pensionable salary of participants in the General Service and related categories is adjusted.

ANNEX II

Amendment to the Staff Regulations of the United Nations 11/

Add the following sentence at the end of paragraph 6 of annex I of the Staff Regulations:

10/ Under the methodology approved by the International Civil Service Commission, the net pensionable salary is the net salary in the salary scales less the non-pensionable component, if any, with the latter being shown separately in the salary scales.

11/ ST/SGB/Staff Regulations/Rev.22.

"The gross pensionable salaries of such staff shall be determined in accordance with the methodology specified in article 54 of the Regulations of the United Nations Joint Staff Pension Fund and are shown in the salary scales applicable to such staff."